

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF DISINTERESTEDNESS OF
DELOITTE LLP IN CONNECTION WITH THE DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING
THE DEBTORS TO EMPLOY AND RETAIN DELOITTE TAX LLP
AS TAX SERVICES PROVIDER EFFECTIVE AS OF JUNE 26, 2023**

Pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Section 1746 of title 28 of the United States Code, I, Eduardo Fleischer, declare that the following is true to the best of my information, knowledge, and belief:

1. I am a partner at Deloitte LLP, organized under the laws of the Province of Ontario, the Canadian member firm (“Deloitte Canada”), of Deloitte Touche Tohmatsu Limited (“DTTL”), a United Kingdom company limited by guaranty. Deloitte Canada has an office at 850 2 St. SW #700, Calgary, Alberta T2P 0R8. I am duly authorized to make and submit this declaration (the “Declaration”) on behalf of Deloitte Canada pursuant to the *Debtors’ Application for Entry of an Order (I) Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Advisory Services Provider to the Debtors and Debtors in Possession Effective as of June 26, 2023*,

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

(II) Approving the Terms of Deloitte Tax's Employment, and (III) Granting Related Relief [Docket No. 1534] (the "Application").²

2. As set forth in paragraph 14 of the order entered by the Court approving the Application, subcontractors engaged by Deloitte Tax LLP ("Deloitte Tax") are required to submit declarations of disinterestedness. Accordingly, this Declaration is being made pursuant to the terms of that order and the applicable Bankruptcy Rules, in furtherance of Deloitte Canada's engagement as a subcontractor in connection with performing certain tax services.

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Canada or its affiliates. As set forth more fully in the Application, the Debtors seek to retain Deloitte Tax to provide certain tax services in connection with, among other things, the Debtors' restructuring and tax compliance-related matters. In relation to certain services and pursuant to the engagement agreement between Deloitte Tax and the Debtors, Deloitte Tax engaged Deloitte Canada as a subcontractor to provide assistance in performing services related to corporate tax and indirect tax services. The corporate tax services include the following:

- (i) Various communications with the Canadian tax authorities on behalf of Bed Bath & Beyond Canada entities in order to determine status of expected refunds and for clarification on year-end dates;
- (ii) Canadian tax compliance matters in relation to the taxation year end February 28, 2023, including: Bed Bath & Beyond Inc., Canadian corporate treaty-based return, BBB Canada Ltd., Canadian corporate tax return, BBB Canada LP Inc, Canadian corporate tax return and BBB Canada LP, Partnership information return and slips;

² On August 4, 2023, the Court entered an order approving the Application [Docket No. 1825].

- (iii) reviewing financial data and understanding accounting write-downs, reconciliation of intercompany schedules, and discussions pursuant to debt and associated foreign exchange; and
- (iv) Branch tax matters for BBB Canada LP Inc. including review of historical branch tax computations from past tax returns, initial research in regards to possible domestic and treaty based exemptions from branch tax.

The indirect tax services include the following:

- (v) Assist the Debtors with the preparation and filing of their Canadian indirect tax obligations for the following jurisdictions: Federal GST/GST, British Columbia PST, Saskatchewan PST and Manitoba RST;
- (vi) Assist the Debtors to deregister all their Canadian indirect tax accounts in the following jurisdictions: Federal GST/GST, British Columbia PST, Saskatchewan PST and Manitoba RST: and
- (vii) Assist the Debtors with the GST/HST audit performed by the Canada Revenue Agency.

Disinterestedness

4. Subject to the foregoing, except as set forth herein and in the attachments hereto, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte Canada, nor any partner of Deloitte Canada that is anticipated to provide the services for which Deloitte Canada is to be retained (the “Engagement Partners”) holds any interest adverse to the Debtors; and (b) Deloitte Canada has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the Chapter 11 Cases, except as stated herein or in any attachment hereto.

5. Deloitte Canada undertook a search to determine and to disclose whether it or its affiliates, are or have been employed by, or have any relationships with the entities (the “Potential Parties-in-Interest”), whose specific names were provided to Deloitte Canada by the Debtors, listed on **Schedule 1** attached hereto. To evaluate and disclose possible relationships with significant Potential Parties-in-Interest in the Chapter 11 Cases, Deloitte Canada researched its client

databases and performed reasonable due diligence to determine whether it or its affiliates, including Deloitte Canada, had any relationships with the Debtors or the significant Potential Parties-in-Interest.

6. With respect to Deloitte Canada's conflicts check conducted in these cases, if a database query identified a potential connection between a Potential Party-in-Interest and Deloitte Canada, an email was sent to certain of Deloitte Canada's individuals, as applicable, associated with such Potential Party-in-Interest to confirm whether or not the relationship with such Potential Party-in-Interest related or currently relates to the Debtors' Chapter 11 Cases. Responses to these emails were consolidated and subsequently reviewed. As stated in this Declaration, these processes result in the disclosures that are set forth herein, including the disclosure of certain connections with Potential Parties-in-Interest that do not relate to the Debtors' Chapter 11 Cases. The identified potential connections to the Potential Parties-in-Interest are included on **Schedule 2** appended hereto, and such connections do not relate to the Chapter 11 Cases.

7. Deloitte Canada and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte Canada and/or its affiliates have had, currently have, and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the Chapter 11 Cases. From time to time, Deloitte Canada and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the Chapter 11 Cases, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide

goods or services, and/or may in the future provide goods or services to Deloitte Canada and/or its affiliates and the Engagement Partners in matters unrelated to the Chapter 11 Cases. A listing of parties with such connections to Deloitte Canada and/or its affiliates is attached to this Declaration as **Schedule 2**.

8. Deloitte Canada believes that the relationships described herein or reflected on **Schedule 2** have no bearing on Deloitte Canada's provision of services for the Debtors in the Chapter 11 Cases. Furthermore, such relationships do not impair Deloitte Canada's disinterestedness, and Deloitte Canada does not represent an interest materially adverse interest to the Debtors in connection with the Chapter 11 Cases.

9. Despite the efforts described above to identify and disclose Deloitte Canada's connections with the significant Potential Parties-in-Interest in the Chapter 11 Cases, because Deloitte Canada is a nationwide firm with many employees, Deloitte Canada is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Canada discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

10. To the best of my knowledge, based on the internal search discussed above, Deloitte Canada has determined that certain relationships should be disclosed as follows:

- i. Deloitte Canada and/or its affiliates provide services in matters unrelated to the Chapter 11 Cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- ii. Law firms identified on **Schedule 2**, including Norton Rose Fulbright LLP and Faegre Drinkler Biddle and Reath LLP have provided, currently provide, and may in the future provide legal services to Deloitte Canada or its affiliates in matters unrelated to the Chapter 11 Cases, and/or Deloitte Canada or its affiliates have provided, currently provide, and may in the future provide services to such firms or their clients.

- iii. Banks, lenders, and administrative agents identified on Schedule 2, including Bank of Montreal, have provided, currently provide, and may in the future provide banking, lending, or administrative agent services to Deloitte Canada or its affiliates in matters unrelated to Chapter 11 Cases, and/or Deloitte Canada or its affiliates have provided, currently provide, and may in the future provide services to such firms or their clients.
- iv. In the ordinary course of its business, Deloitte Canada and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the Chapter 11 Cases. For example, from time to time, Deloitte Canada and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- v. It is likely that personnel of Deloitte Canada and/or its affiliates, including personnel who may be performing services for the Debtors, have ordinary course consumer relationships with the Debtors. Deloitte Canada has not conducted research into the status of its or its affiliates' personnel as customers of the Debtors or their participation in these ordinary course customer programs.
- vi. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte Canada or its affiliates in connection with matters unrelated to the Chapter 11 Cases.
- vii. Deloitte Canada has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these Chapter 11 Cases. In its capacity as independent auditor, Deloitte Canada also provides such clients with ordinary course auditing services and conducts typical audit procedures that may arise from such Potential Parties-in-Interests' business arrangements with the Debtors.

11. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Canada or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the Chapter 11 Cases, the U.S. Trustee for Regions 3 and 9, the Assistant United States Trustee for the District of New Jersey, and the attorney therefor assigned to the Chapter 11 Cases.

12. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte Canada and the Engagement Partners do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte Canada is a "disinterested person" as that term is defined

in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

13. It is Deloitte Canada's understanding that Deloitte Tax will bill the Debtors for the subcontracted services in the applicable fee application(s) Deloitte Tax files with the Court.

14. Deloitte Canada has received no promises regarding compensation in the Chapter 11 Cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte Canada has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the Chapter 11 Cases.

15. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: October 26, 2023

/s/ Eduardo Fleischer

Eduardo Fleischer
Partner
Deloitte Canada

SCHEDULE 1

Potential Parties-in-Interest List

(Based on the list of interested parties received on July 17, 2023)

(a) Bondholder

1832 Asset Management, L.P.
AllianceBernstein, L.P. (U.S.)
Alta Capital Management, LLC
Altrius Capital Management, Inc.
Ameritas Life Insurance Corp. of New York
APG Asset Management US, Inc.
AQS Asset Management, LLC
Aristotle Capital Management, LLC
Asset Allocation & Management Company, LLC
Aviary Capital Enterprises, Inc.
Banco de Sabadell, S.A
Bank of America Merrill Lynch Proprietary Trading
Barclays Capital, Inc.
Bivium Capital Partners, LLC
BlackRock Advisors, LLC
Blackstone Liquid Credit Strategies, LLC
BlueCrest Capital Management (U.K.), LLP
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
BondBloxx Investment Management Corporation
BVK- Beamtenversicherungskasse des Kantons Zurich
Cable Car Capital, LLC
California Public Employees Retirement System
Canal Insurance Company
CapitalatWork - Foyer Group (Belgium)
Carillon Tower Advisers, Inc.
CastleKnight Management, L.P.
Catholic Family Fraternal Of Texas
Chartwell Investment Partners, LLC
Chicago Capital, LLC
CIGNA Investments, Inc.
Citigroup Global Markets, Inc.
Croatian Fraternal Union of America
CTC Alternative Strategies, LTD
DBX Advisors, LLC
Deutsche Bank Securities, Inc.
Diamond Insurance Group, LTD
FBL Investment Management Services, Inc.
Fidelity Management & Research Company, LLC

Finlabo SIM S.p.A.
Flow Traders U.S., LLC
Foxhill Capital Partners, LLC
Franklin Advisers, Inc.
GIA Partners, LLC
Goldman Sachs Asset Management, L.P. (U.S.)
GSO Capital Partners L.P.
Healthcare of Ontario Pension Plan
Highbridge Capital Management, LLC
Hotchkis and Wiley Capital Management, LLC
HSBC Bank PLC
International City Management Association Retirement Corporation
Invesco Advisers, Inc.
Invesco Capital Management, LLC
J.P. Morgan Investment Management, Inc.
J.P. Morgan Securities, LLC
KSKJ Life American Slovenian Catholic Union
Lawson Kroeker Investment Management, Inc.
LM Capital Group, LLC
Lombard Odier Asset Management Europe, LTD
MacKay Shields, LLC
Manhattan Life Insurance
Manning & Napier Advisors, LLC
Marathon Asset Management, LTD
Mellon Investments Corporation
Millenium Advisors, LLC
Miller Value Partners, LLC
Mirabaud Asset Management, LTD
Mont Blanc Capital Management AG
Morgan Stanley & Company, LLC
Murchinson, L.P.
Muzinich & Company, Inc.
Napier Park Global Capital (US), L.P.
New Jersey Division of Investment
New York City Comptroller's Office
Northern Trust Global Investments, LTD
Northwestern Mutual Investment Management Company, LLC
Nykredit Bank A/S
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management Board (PRIM)
PFA Asset Management A/S
PGIM, Inc.
Pharus Management S.A.
PNC Bank, N.A.
Russell Investment Management, LLC
Safeway Insurance Group

Safra Securities, LLC
Seix Investment Advisors, LLC
Selected Funeral and Life Insurance Company
SG Americas Securities, LLC
Shlomo Holdings, LTD
SMH Capital Advisors, LLC
Squarepoint OPS, LLC
State Street Global Advisors (SSgA)
SumRidge Partners, LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities, LLC
USA Life One Insurance Company of Indiana
Van Eck Associates Corporation
Verition Fund Management, LLC
Virtus Investment Advisers, Inc.
Western Asset Management Company, LLC
Zest S.A.

(b) Debtor

Alamo Bed Bath & Beyond Inc.
BBB Canada LP Inc.
BBB Canada Ltd.
BBB Mexico L.L.C.
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.
Bed Bath & Beyond Mexico S. de R. de C.V.
Bed Bath & Beyond of Annapolis, Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Birmingham Inc.
Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of California Limited Liability Company
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Falls Church, Inc.
Bed Bath & Beyond of Fashion Center, Inc.
Bed Bath & Beyond of Frederick, Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Gallery Place L.L.C.
Bed Bath & Beyond of Knoxville Inc.

Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Manhattan, Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Woodbridge Inc.
bed 'n bath Stores Inc.
Buy Buy Baby of Rockville, Inc.
Buy Buy Baby of Totowa, Inc.
Buy Buy Baby, Inc.
BWAOLLC
Chef C Holdings LLC
Decorist, LLC
Deerbrook Bed Bath & Beyond Inc.
Harmon of Brentwood, Inc.
Harmon of Caldwell, Inc.
Harmon of Carlstadt, Inc.
Harmon of Franklin, Inc.
Harmon of Greenbrook II, Inc.
Harmon of Hackensack, Inc.
Harmon of Hanover, Inc.
Harmon of Hartsdale, Inc.
Harmon of Manalapan, Inc.
Harmon of Massapequa, Inc.
Harmon of Melville, Inc.
Harmon of New Rochelle, Inc.
Harmon of Newton, Inc.
Harmon of Old Bridge, Inc.
Harmon of Plainview, Inc.
Harmon of Raritan, Inc.
Harmon of Rockaway, Inc.
Harmon of Roxbury, Inc.
Harmon of Shrewsbury, Inc.
Harmon of Totowa, Inc.

Harmon of Wayne, Inc.
Harmon of Westfield, Inc.
Harmon of Yonkers, Inc.
Harmon Stores, Inc.
Importadora BBBMex, S de R.L. de C.V.
Liberty Procurement Co. Inc.
Oak Insurance Company Inc. IC**
Of a Kind, Inc.
One Kings Lane LLC
San Antonio Bed Bath & Beyond Inc.
Servicios BBBMex, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
Springfield Buy Buy Baby, Inc.

(c) Debtor Professional

AlixPartners LLP
Kirkland & Ellis LLP
Lazard

(d) Depository Banks

Banco Popular
BB&T
Fifth Third
First Hawaiian
JPMorgan
Key Bank
Scotia Bank
SSB/Morgan Stanley
UBS
Union Bank
US Bank
Wells Fargo

(e) Director/Officer

Andrea Weiss
Ann Yerger
Bart Sichel
Camille Fratanduono
David Kastin
Greg Dyer
Harriet Edelman
Jeffrey Kirwan
Jonathan Foster
Joshua Schechter

Laura Crossen
Lynda Markoe
Mara Sirhal
Marjorie Bowen
Mark Danzig
Minesh Shah
Patty Wu
Scott Lindblom
Shelly Lombard
Sue Gove
Susie Kim
Toni-Anne Andrisano
Wade Haddad

(f) Equity Shareholder

BlackRock Inc
Vanguard Group Inc

(g) Freight Provider

Federal Express

(h) Guarantor

BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California Limited Liability Company
bed 'n bath Stores Inc.
Buy Buy Baby, Inc.
BWAOLLC
Chef C Holdings LLC
Decorist, LLC
Harmon Stores, Inc.
Liberty Procurement Co. Inc.

(i) Insurance Provider

ACE PROPERTY & CASUALTY INSURANCE COMPANY (CHUBB)
AFFILIATED FM INSURANCE COMPANY
AIG

AIG INSURANCE COMPANY OF CANADA
AIG SPECIALTY INSURANCE COMPANY
ALLIANZ GLOBAL RISKS US INSURANCE COMPANY
ALLIED WORLD SPECIALTY INSURANCE COMPANY
Arch Insurance Company
ARCH SPECIALTY INSURANCE COMPANY
ARGONAUT INSURANCE COMPANY
AXIS SURPLUS INSURANCE COMPANY
BERKLEY ASSURANCE COMPANY
BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY
CERTAIN UNDERWRITERS AT LLOYD'S - SYNDICATE 1183 (VALIDUS)
CONTINENTAL INSURANCE COMPANY (CNA)
ENDURANCE AMERICAN INSURANCE COMPANY (SOMPO)
FACTORY MUTUAL INS. CO.
FEDERAL INSURANCE COMPANY
FM GLOBAL DE MEXICO, S.A. de C.V.
General Security Indemnity Company of Arizona
GREAT AMERICAN INSURANCE COMPANY
HUDSON INSURANCE COMPANY (EUCLID)
Insurance Corporation of British Columbia (ICBC)
LIBERTY SURPLUS INSURANCE CORPORATION
Mercer Insurance Company
MULTIPLE
NATIONAL CASUALTY COMPANY (NATIONWIDE)
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA (AIG)
NAVIGATORS INSURANCE COMPANY (HARTFORD)
Old Republic Union Insurance Company
SAFETY NATIONAL CASUALTY CORPORATION
SAFETY SPECIALTY INSURANCE COMPANY
SCOTTSDALE INSURANCE COMPANY (NATIONWIDE)
STARR SURPLUS LINES INSURANCE COMPANY
STATE NATIONAL INSURANCE COMPANY, INC. (CANOPIUS)
SYNDICATE 2623 / 623 AT LLOYD'S OF LONDON (BEAZLEY)
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA (AIG)
THE OHIO CASUALTY INSURANCE COMPANY (LIBERTY MUTUAL)
UNDERWRITERS AT LLOYD'S, LONDON (HISCOX)
XL INSURANCE AMERICA, INC.
ZURICH AMERICAN INSURANCE COMPANY

(j) Interested Party

Angelo Gordon
Ares Management
Authentic Brands
Blue Torch Capital
Centerbridge Partners

Cerberus Capital Management
Citi
CSC Generation, Inc.
Hudson Bay Capital
Interweave
JPM
Michaels Stores, Inc.
MidCap Financial
Putman Investments
Ryan Cohen
SB360 Capital Partners
Silver Point Capital
Sleep Country Canada
Sycamore Partners

(k) Landlord

A-S 149 Island Gate Plaza, L.P.
Basser-Kaufman Real Estate
Edison BRMA002 LLC
0509 CC Ocala Joint Venture
0534 Pensacola Cordova Land, LLC
101 & Scottsdale, LLC
1019 Central Avenue Corporation
12535 SE 82nd Ave LLC
1301 East Gladstone Street Investors, LLC
13555 TTN, LLC
168th and Dodge, LP
1700 Oxford Drive Partnership
200-220 West 26 LLC
209-261 Junction Road Madison Investors LLC
2180 Kings Highway DE LLC
2200 Lohman Ave. LLC
270 Greenwich Street Associates LLC
271 South Broadway LLC
28th Street Management Company, LLC
293-305 Route 22 East, LLC
31535 Southfield Road LLC
36 Monmouth Plaza LLC
3600 Long Beach Road, LLC
4S Commons Partners, LLC
555 9th Street LP
5737-5848 North Elizabeth Street Holdings, LLC
6034 Azle Avenue, LLC
675 AOA Owner LLC
81 Associates, LLC
A & W Acquisitions, LLC

Aberdeen Commons Associates, LLC
ABJ Group Advancement TX LLC
Acadia Realty Limited Partnership
ACS Fort Smith Pavilion AR, LLC
ACS Town Square Shopping Center IN, LLC
AE Holdings I, LLC
AGC Pacific Coast Plaza, LLC
Agree 1031, LLC
Agree Grand Chute WI LLC
Agree Limited Partnership
Airport Plaza, LLC
AJG Enterprises, LLC
AK-SAR-BEN Village LLC
Alexander's Rego Shopping Center, Inc.
Alexandria Main Mall LLC
Allan A. & Beverly M. Sebanc
Almaden Plaza Shopping Center Inc.
Alpine Cherry Creek LLC
ALTO Northpoint LP
Amherst Crossing AMA Realty Ventures, LLC
Anna Mscisz Trust
Arapahoe Crossings, L.P.
Arboretum Retail, LLC
ARC ASANDSC001, LLC
ARC BHTVCMI001, LLC
ARC CLORLFL001, LLC
ARC CLORLFL001, LLC-Lockbox
ARC CPFAYNC001, LLC
ARC PCBIRAL001, LLC
ARC PRLAWKS001, LLC
ARC SMWMBFL001, LLC
ARC SSSEBFL001, LLC
ARC TCMESTX001, LLC
ARG BBSCHIL001, LLC
ARG CCALBNMOO1, LLC
ARG FSBROWI001, LLC
ARG GFBOGKY001, LLC
ARG MPLTRAR001, LLC
ARG PSALBNM001, LLC
ARG SAABITX001, LLC
ARG SPSPRIL001, LLC
ARG SSSTRPA001, LLC
ARG TTRALNC001, LLC
Arrowhead Palms, L.L.C.
A-S 156 HQSC, L.P.
Asbury Shops, LLC

ATT OST Marketplace, LLC
AVR CPC Associates, LLC
B Comm Realty, LLC
B33 Erie Marketplace II LLC
B33 Maple Grove II LLC
Barrywoods Holdings, LLC
Bayer Development Company, L.L.C.
Bayshore Mall Partners
BBB Plaza Associates Ltd
BBP Partners, LLC
BCB Group Investments Tramonto Marketplace LLC
BCC II, LLC
Beatty Limited Partnership
Bell Tower Shops, LLC
Belleclaire Hotel LLC
Belz Investco, GP
Benchmark-Clarence Associates, LLC
Benderson 85-1 Trust
Benderson Properties, Inc.,
Berkshire Merrill Road, LLC
BG Monmouth, LLC
BIT Holdings Sixty-Three, Inc.
BIT Investment Twenty Seven, LLC
Bowles Village Center LLC
Boyer Spring Creek, L.C.
Bradenton I, LLC
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brentwood Plaza LLC
Bridgewater Falls Station LLC
Brighton Mall Associates LP
Bristol-Warner Investors, LLC
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village At St. Augustine LL
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner, LLC
Brixmor GA Springdale/Mobile Limited Partnership
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
Brixmor Holdings 6 SPE, LLC
Brixmor Property Owner II, LLC

Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza, LLC
Brixton Beaumont, LLC
Brixton Rogue, LLC
Broadway Belvedere LLC
Brookwood Capital Partners LLC
Brown Ranch Properties LP
Burlington Gateway Limited Partnership
BV Southwind, LLC
BV Waco Central Texas Marketplace, LLC
BVA Avenue LLC
BVA Deerbrook SPE LLC
BVA Towne Square LLC
BVA Woodhill LLC
BVC Oakwood Commons Inc.
BVCV Union Plaza LLC
CAC Atlantic LLC
CAL Development, LLC
Caldwell Mooney Partners II, LP
Camden Village LLC
Candlewood Lake Road, LLC
Canton Corners Ford Road LLC
Canton Marketplace Owner LLC
Canyon Park West, LLC
Caparra Center Associates, LLC
Capital Mall Land LLC
Capstone Marketplace LLC
Carson Valley Center LLC
Caruth Acquisition LP
Castle Ridge Associates
Casto-Oakbridge Venture Ltd
CD 2007-CD5 ED NOBLE PARKWAY, LLC
Center Developments Oreg., LLC
Centerra Retail Shops, LLC
Centerton Square Owners, LLC
Central Mall Port Arthur Realty Holding, LLC
Central Shopping Centers CC, LLC
CFH REALTY III/ SUNSET VALLEY, L.P.
CFH Realty III/Sunset Valley, L.P.
Champlain Center South Assoc., LLC
Chandler Festival SPE LLC
Chandler Village Center, LLC
Charter Warwick, LLC
Chase Green Mountain L.P.
Chenal Place Properties LLC
Cherry Hill Retail Partners LLC

Chico Crossroads, LP
Christiana Town Center , LLC
Closter Marketplace (EBA), LLC
CMR Limited Partnership
Coastal Grand CMBS LLC
Cobb Place Property, LLC
Cole MT Folsom CA, LP
Cole San Marcos TX, LLC
College Plaza Station LLC
Columbia Square Kennewick, LLC
Columbia Tech Center, LLC
Columbiana Station E&A , LLC
Columbus Town Center II, L.L.C.
Commons at Issaquah, Inc.
Concord Investment CO
Congressional North Associates Limited Partnership
Congressional Plaza Associates LLC
Conroe Marketplace S.C, L.P.
Coral Sky Retail LLC
CP Venture Five-AV LLC
CP Venture Two, LLC
CPC Gateway Plaza, LLC
CPT Arlington Highlands 1, LP
CPT Louisville I LLC
CR Hagerstown, LLC
CR Mount Pleasant LLC
CR Oakland Square, LLC
CR West Ashley, LLC
Credi Chattanooga, LLC
Creekstone Juban I, LLC
Crestview Hills Town Center LLC
Crocker Park Phase III, LLC
Crossroads Canada, LLC
Crosswinds St. Pete, LLC
Crystall Mall, LLC
CSHV WoodlandsII, LP
CSM West Ridge Inc
CT Center S.C., LP
CTC Phase II, LLC
CVSC, LLC
CW Northridge Plaza LLC
Dadeland Station Associates
Daly City Partners I, L.P.
Daly City Serramonte Center, LLC
Dartmouth Marketplace Associates, LLC
Davenport CRG LLC

DC USA Operating Co., LLC
DDR Carolina Pavilion LP
DDR Creekside LP
DDR Del Sol LLC, S.E.
DDR Guilford LLC
DDR Hendon Nassau Park II LP
DDR Southeast Loisdale, L.L.C.
DDR Southeast Snellville, LLC
DDR Winter Garden LLC
DDRA Tanasbourne Town Center, LLC
DDRM Shoppes of Ellenwood LLC
DDRTC Marketplace at Mill Creek LLC
DDRTC Village Crossing LLC
Decatur Realty LLC
Dedham Real Estate Development LLC
Delco LLC
Delta & Delta Realty Trust
Demoulas Super Markets Inc.
Denver West Village LP
DeRito/Kimco Riverview, LLC
Dewcom, LLC
DFG-BBB Monroe, LLC
Dickman & Chernotsky
Dierbergs Osage Beach, LLC
Dillon Ridge Marketplace III LLC
DJD Partners 10, LLC
Dollinger-Ventura Associates
Dollinger-Westlake Associates
Donahue Schriber Realty Group, L.P.
Dorcich-Vidovich
Dothan Pavilion Group, LLC
Downey Landing SPE, LLC
Downtown Summerlin
DPEG Fountains, LP
Dreamland of Asheville Associates, L.L.C.
DRP Market Heights Property Owner, LLC
DRP Tulsa Hills Property Owner, LLC
DS Properties 18 LP
DT University Centre LP
DTL-SGW LLC & DTR1C-SGW LLC
DTS Properties LLC
Duluth (Gwinnett) SSR, LLC
Durango Mall LLC
E & A Northeast Limited Partnership
Eager Road Associates West, LLC
East Chase Properties, LLC

Easton Market Limited Liability Company
Easton Market LLC
Eastridge Mall Realty Holding LLC
Edens Plaza SC Owner LLC
Edgewood Retail LLC
Edison BRMA001 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EIG Grand Island, LLC
EIG Wanamaker, LLC
Elite Development Group LLC
Elmsford-119 Associates LLC
Empire East , LLC
Encinitas Town Center Associates I, LLC
Enid Two, LLC
Epps Bridge Centre Property Company, LLC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC
EREP Broadway Commons I, LLC
Evergreen -1-10 & Ray, L.L.C.
ExchangeRight Value-Add Portfolio 2 Master Lessee, LLC
F&H Sinclair Properties
Fairview Shopping Center, LLC
Farley Realty Associates
Federal Realty - Barracks Rd (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property #1180
Federal Realty Investment Trust Property #1217
Federal Realty Partners LP
Federated Associates
FHS Promenade, LLC
Fidelity Totowa Associates LLC
Finmarc Wildewood LLC
First Real Estate Investment Trust of NJ
Five Points Revocable Trust
Flagler S.C., LLC
FLEMINGTON RETAIL, LLC
Forest Plaza, LLC
Forum Lone Star, L.P.
FR Assembly Square, LLC (180-1008)
FR Camelback Colonnade, LLC
Franklin Park SC LLC
Freedom Group, LLC

Frontier Plaza, LLC
FW Ridge Rock, Ltd
G&I IX Kildeer LLC
G&I IX Primrose Marketplace LLC
G&I VII Carriage Crossing LLC
G3C Temple, LLC
Gainesville Associates
Garfield-Southcenter LLC
Gateway Center Properties II, LLC
Gateway Fairview, Inc.
GC Ambassador Courtyard, LLC
Germantown E&A , LLC
GF Valdosta Mall, LLC
GG Midlothian TC, LLC
GG REIF I GATEWAY LLC
GGCal, LLC
GK Holiday Village, LLC
GKT Shoppes At Legacy Park, L.L.C.
Glacier 400 Wilbur LLC
Glimcher SuperMall Venture, LLC
GLP Flint LLC
GM Realty of Bangor, LLC
Golden Isles Plaza, LLC
Golden Spectrum Property
Governors SPV LLC
Governors Square Plaza
Grand Mesa Center LLC
Grand Plaza Management, LLC
Grandbridge Real Estate Capital LLC
Granite Park Retail, LLC
GRE Altamonte LP
GRE Broadmoor, LLC
Green Ridge Holdings LLC
Greendale 14, LLC
Greenwich Place Partners, LLC
Grove Court Shopping Center LLC
Hamilton Commons TEI Equities LLC
Hamilton Properties
Hamilton TC, LLC
Hanes M. Owner, LLC
HART Miracle Marketplace
HART TC I-III, LLC
Har-Zait, LLC
Hastings Village Investment Company, LP
Hawthorne Investors 1 LLC
HCL Texas Avenue LLC

HCP Vista Ridge LLC
Heritage House South LLC
Heritage Plaza, LLC
Herricks Mineola, LLC
HGREIT Edmondson Road LLC
Highland Commons Assoc., LLC
Hill Management Services, Inc.
Hingham Launch Property LLC
Hitchcock Plaza, LLC
HLT Partnership, L.P.
Holmdel GT, LP & GBR Holmdel Plaza, LLC
Houma LA LLC
HRTC I LLC
IA LaQuinta Pavilion, L.L.C.
IA Matthews Sycamore, L.L.C.
IA Sarasota Tamiami, L.L.C.
Ikea Property, Inc
IMI Huntsville, LLC
Imperial Legacy Enterprises, LLC
Inland Commercial Real Estate Services LLC
Inland National Real Estate Services LLC Bldg 7503
International Speedway Square, LTD.
IRC Retail Centers
IRC University Crossings, L.L.C.
Ireland Davie, Ltd.
ISM Holdings Inc.
I-Southport LLC
ITAC 192, LLC
IVT Highlands at Flower Mound, LP
IVT PARKE CEDAR PARK LLC
Jaydor Bleeker Realty Sub II
JDN Real Estate Hamilton, LP
Jefferson Pointe SPE, LLC
Jeffrey Management Corp
Jemal's Boulevard L.L.C.
Jess Ranch Brea Retail XVI, LLC
JG ELIZABETH II, LLC
Jim R. Smith
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park, LLC.
JLP-Novi LLC
Joule Las Palmas Owner, LLC
Jubilee - Cranberry Equity, LLC
Jubilee LP
Jubilee Square, LLC

KBC Properties
KDMM LLC and ABAH LLC
Keene MZL LLC
KFT Enterprises No. 2 LP
Kiemle & Hagood
Kimco Savannah 185, Inc
KIR Brandon 011, LLC
KIR Bridgewater 573, LLC
KIR Montgomery 049, LLC
KIR Pasadena II L.P.
KIR Soncy L.P.
KIR Tukwila L.P.
KMO-361 (Paramus) LLC
Kraus-Anderson, Incorporated
KRG Avondale McDowell, LLC
KRG Cool Springs, LLC
KRG Leesburg Fort Evans, LLC
KRG Livingston Center LLC
KRG Market Street Village, L.P.
KRG McDonough Henry Town, LLC
KRG Miami 19th Street II, LLC
KRG New Hill Place, LLC
KRG Plaza Green LLC
KRG Plaza Green, LLC
KRG Rivers Edge, LLC
KRG Shops at Moore LLC
KRG Southlake, LLC
KRG Sunland LP
KRG Temecula Commons, LLC
KSI Cary 483 LLC
La Frontera Improvements, LLC
La Habra Westridge Partners, L.P.
Lake Success Shopping Center, LLC
Lakeline Plaza, LLC
Lakes Mall Realty LLC
Lane Avenue 450 LLC
LaSalle Shopping Center LLC
Levin Management Corporation
LG-BBB, LLC
Lilac19 LP
Lindale Holdings LLC and Lindale Holdings II LLC
Livesey East LLC
Loja WTP, LLC
LPC Retail Accounting
LTC Retail, LLC
Lynchburg (Wards Crossing), LLC

M&D Real Estate, LP
M&J Big Waterfront Market, LLC
M.O.R. Snowden Square Limited Partnership
Macerich Lakewood LP
Mad River Development LLC
Magnolia Commons SC, LLC
Main Street At Exton LP
Mall at Gurnee Mills LLC
Mall at Potomac Mills, LLC
Manalapan UE, LLC
Manhattan Marketplace Shopping Center LLC
Mansell Crossing Retail LP
Marin Country Mart, LLC
Marketplace At Vernon Hills, LLC
MARKETPLACE WEST PARTNERS, LLC
Maverick Investors LLC
McAllen TX LLC
McKinley Mall Realty Holding, LLC
MCS-LANCASTER DE HOLDING, LP
MCV23 LLC
MDC Coastal I, LLC
Medistar Parkwest JV, Ltd.
Meridian Kellogg LLC
Meridian Mall Limited Partnership
Metropolitan Life Insurance Company
MFC Longview LLC
MFS Eastgate-I, LLC
MGP IX Properties, LLC
MGP XII Magnolia, LLC
Middletown I Resources LP
Middletown Shopping Center I, LP
Midstate Owner LLC
M-III Olathe Station Property LLC
Mishorim Gold Houston, LLC
Mishorim Gold Properties, LP
Mission Valley Shoppingtown, LLC
Mission Viejo Freeway Center
Mississippi ADP, LLC
ML-MJW Port Chester SC Owner LLC
MLO Great South Bay LLC
MM/PG (Bayfair) Properties LLC
Monroeville S.C. LP
Mooresville Crossing, LP
Morris Plains Holding UE LLC
Mountain Grove Partners, LLC
MP Northglenn LLC

MS Flowood, LP
MSS Millburn Realty Co.
NADG/TRC Lakepointe LP
National Retail Properties, LP
New Plan of West Ridge, LLC
Newbridge, LLC
Newburgh Mall Ventures LLC
NEWKOA, LLC
Newmarket Square, Ltd.
News Company LLC
Newtown Bucks Associates, LP
North Attleboro Marketplace II LLC
North Massepequa, LLC
North Park Crossing, LC
North Village Associates
Northeast Holdings LLC
Northgate Mall Partnership
Northington Mechanicsburg Investors, LLC
Northville Retail Center Joint Venture, L.L.C.
Northway Mall Properties, LLC
Northwoods III (San Antonio), LLC
NP Royal Ridge LLC
NPMC Retail, LLC
NPP Development, LLC
Oak Leaf Property Management LLC
Oak Street Investment Grade Net Lease Fund Series 2021-1, LLC
Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC
Oakland Iron Works Associates
Oaks Square Joint Venture
Ogden CAP Properties
Old Bridge Market Place II, LLC
OLIVET KOM LLC
OLP Champaign, Inc.
Onni Burbank Town Center, LLC
Oracle Plaza, LLC
Orchard Hill Park
ORF V Sugar Creek Plaza, LLC
ORF VII Felch Street, LLC
ORF VII Pelican Place, LLC
Overton Park Plaza Associates, LLC
Pace - 64 Associates, L.L.C.
Pacific Coast Highway Property, LLC
Pagosa Partners III, Ltd.
Palouse Mall LLC
Panama City Beach Venture II, LLC
PAPF Dimond, LLC

PAPF Redding, LLC
Pappas Laguna LP
Paramount JSM At Jenkintown, LLC
Paramount Newco Realty LLC Upland
Paramount Plaza at Brick LLC
Park West Village Phase I LLC
Parkmall, LLC
Parkway Crossing East Shopping Center LP
Partridge Equity Group I LLC
Paterson Place Durham, LLC
Pavilions at Hartman Heritage, LLC
Pearland RJR, LLC
Pergament Mall of Staten Island LLC
Perrysburg Enterprise, LLC
Petoskey Mall Associates LLC
PGS Burlington and Tower Burlington, LLC
Pinnacle North II, LLC
Pioneer Hills SPE, LLC
Pittsburgh Hilton Head Associates
Pivotal 650 California St., LLC
PL DULLES LLC
Pleasant Hill Crescent Drive Investors LLC
PMAT Waterside, L.L.C.
PMH Properties, LLC
Pontiac Mall Limited Partnership
Poughkeepsie Plaza Mall, LLC
PP-Gaston Mall L.L.C.
Premier Centre, LLC
Premium Properties, L.L.C.
Prescott Gateway Mall Realty Holding, LLC
Presidential Markets
Price/Baybrook LTD
Price/Baybrook Ltd.
PRLHCAnnapolis TwnCntr Parole 162302
Promenade Delaware, LLC
PRU/Desert Crossing II, LLC
PTC TX Holdings, LLC
PT-USRIF Meridian, LLC
QCM Partners, LLC
Quail Creek Crossing, Ltd
R&F Garden City, LLC
R.E.D. Capital Management, L.L.C.
R.K. Associates VIII Inc.
R.K. Middletown, LLC
RAF Jackson LLC
RAF Johnson City LLC

RAF Lake Charles LLC
Rainbow Arroyos Commons, LLC
Rainier Colony Place Acquisitions LLC
Rainier Summit Woods Acquisitions, LLC
Ramco-Gershenson Properties
Ramco-Gershenson Properties L.P.
Ramco-Gershenson Properties LP
Ramco-Gershenson Properties, L.P.
Ramsey Interstate Center LLC
Ranch Town Center, LLC
Rancho Dowlen, LLC
Rancho Texarkana Investors, LLC
Ravid Lake St. Louis II LLC
RCG-Sparks, LLC
Realty Income Properties 27, LLC
Redfield Promenade, L.P.,
Redlands Joint Venture, LLC
Regency Centers LP
Regency Centers, L.P.
Regent Shopping Center Inc
Rehoboth Gateway, LLC
Revesco (USA) Properties of Bozeman, LP
Richards Clearview, LLC
Ridge Park Square, LLC
Ridgeport Limited Partnership
River Park Properties II
Riverchase Crossings, LLC
Riverdale Cener North, LLC
Riverview Plaza (E&A), LLC
Riviera Center Properties HITF The Dong Koo Kim and Jong OK Kim Family Trust
RK Coral Palm Plaza, LLC
RK Hialeah, LLC
RK Pembroke Pines, LLC
RK Southington, LLC
Rockaway Town Court LLC
Rockwall Crossing Ltd
Rogers Retail, LLC
ROIC California, LLC
Rolling Hills Plaza LLC
Ronald Benderson 1995 Trust
Rosedale Commons LP
Rosemont 2019, LLC
Route 206 Northbound LLC
Roxville Associates
RPAI Southwest Management LLC
RPAI Butler Kinnelon, L.L.C.

RPAI King's Grant II Limited Partnership
RPAI Lakewood, LLC
RPAI San Antonio Huebner Oaks GP L.L.C.
RPI Interests II, Ltd.
RPT Realty L.P.
RPT Realty, L.P.
RPT Terra Nova Plaza LLC
RREEF America REIT II Corp. MM
Running Hill SP, LLC
Ruscio Management LLC
Rushmore Crossing Associates, LLC
RXR 620 Master Lessee LLC
S & E Realty Company, Inc
Salmar Properties LLC
Sandusky Pavilion
Santa Fe Mall Property Owner LLC
Santa Rosa Town Center
SanTan MP LP
Santee Trolley Square 991, LP
Sanzari 89 Associates LP
Saul Holdings Limited Partnership
Savi Ranch Group, LLC
Sayville Plaza Development Co.
SBLO Barrett Pavilion, LLC
SCA Tree 1, LLC
Schnitzer Stephanie, LLC
Scottsdale Fiesta Retail Center, LLC
SDC/Pacific/Youngman-Santa Ana
Seaview Acquisition LLC
Section 14 Development Co.
SEP Augusta, LLC
Seritage SRC Finance LLC
Serota Islip NC, LLC
SF WH Property Owner LLC
Shadowwood Square, LTD
Shelby Corners RE Holdings, LLC
SHI Owner LLC
Shiloh Venture, LLC
Shreve Center DE L.L.C
Shrewsbury Commons
Siegen Lane Properties LLC
Sigfeld Realty Marketplace, LLC
Silvertown Inc.
Simon Property Group LP
Simsbury Commons LLC
SIPOC, LLC

Sir Barton Place, LLC
Site C LLC
Skyway Regional Shopping Center L.L.C
SLO Promenade DE LLC
SM Eastland Mall, LLC
South Frisco Village SC, L.P.
South Town Owner PR, LLC
SOUTHAVEN TOWNE CENTER II, LLC
Southgate Mall Montana II LLC
Southridge Plaza, LLC
SP Bossier, L.L.C.
Sparkleberry Square
SPG Doral Retail Partners, LLC
Spirit VC Victoria TX LLC
Spring Creek Improvements, LLC
Spring Ridge, LP
Springfield Plaza, LLC
SREIT Palm Beach Lakes Blvd., L.L.C.
SRK Lady Lake 21 SPE, LLC
SRL Crossings at Taylor LLC
St. Cloud Rainbow Village, LLC
Star-West Chicago Ridge, LLC
Stone Creek Retail, LLC
Stram Associates
Studio City East 93K, LLC
Sunbury Gardens Realty Co.
Sunmark Property, LLC
Sunnybrook Partners, L.L.C.
Sunrise Mills (MLP), LP
Sunset & Vine Apartment
Sunset Hills Owner LLC
Super, LLC
Surprise Marketplace Holdings, LLC
SVAP II Creekwalk Village, LLC
Sycamore Browns Valley, LLC
T L Street Marketplace NE, LLC
Taft Corners Associates
Talisman Towson Limited Partnership
Tamarack Village Shopping Center, LP
Target Jefferson Boulevard, LLC
TCSC, LLC
Telegraph Marketplace Partners II LLC
TFP Limited Real Estate Development
The Cafaro Northwest Partnership
The Centre at Deane Hill LLC
The Centre at Deane Hill, GP

The Colonies-Pacific, LLC
The Commons at Sugarhouse, LC
The Crossing at 288 Phase 2, Ltd.
The Family Center at Federal Way, LLC
The Grewe Limited Partnership
The Promenade D Iberville, LLC
The Shoppes At Hamilton Place CMBS LLC
The Shoppes at Wilton LLC
The Shops at Summerlin South, LP
The Shops of Tupelo LLC
The Stop & Shop Supermarket Company LLC
The Strip Delaware LLC
The Widewaters Group, Inc.
THF Harrisonburg Crossings, LLC
THF Shawnee Station LLC
THF/MRP Tiger Town, LLC
Thoroughbred Village LLC
TJ Center LLC
TKG - Manchester Highlands Shopping Center , LLC
TKG Biscayne, LLC
TKG Coral North, LLC
TKG Logan Town Centre, LP
TKG Monroe Louisiana 2, LLC
TKG Mountain View Plaza, L.L.C.
TKG Paxton Towne Center Development, LP
TKG Woodmen Commons, L.L.C.
Totowa UE LLC
Town & Country (CA) Station L.P.
Town Pointe Associates
TPC Stonewall Investors I LC
TPP 207 Brookhill LLC
TPP Bryant LLC
Trahwen, LLC
TREA NW Forum at Carlsbad Owner LLC
Truss Realty Co.
TSO Winchester Station, LP
Tucson Shopping Center, LLC
Tyler Broadway/Centennial, LP
U.S. REIF Joliet SC Fee, LLC
UB Stamford LP
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UG2 Solon OH, LP
UH US Lynncroft 2019 LLC
University Mall Realty LLC
University of Louisville Real Estate FoundationInc

Uptown Group, LLC
Urstadt Biddle Properties
US 41 AND I-285 Company LLC
USPP Fischer Market Place, LLC
UTC, LP
V & V 224 Limited
V&V Stores, Inc.
Valencia Marketplace I, LLC
Valley and Plainfield Associates, L.P.
Valley Hills Mall LLC
Valley Square I, L.P.
VAM, Ltd.
Vestar Best In The West Property LLC
VF Center Associates, L.P.
Village Developers
W.B.P. Central Associates, LLC
W.R. Partners, LLC
W/S Brunswick Properties II LLC
W/S Hadley Properties II LLC
W-ADP Harvest Junction OP Owner VIII L.L.C.
Waldorf Shopper's World
Wallace Real Estate Co.
Watchung Square Associates, LLC
WATER TOWER SQUARE ASSOCIATES
Waterford Lakes Town Center, LLC
WCK, LC
Weatherford Dunhill LLC
Weingarten Nostat Inc.
Weingarten Nostat, Inc
Weingarten Realty Investors - Co. 001
West 64th Street LLC
Westgate Mall CMBS, LLC
Westminster Crossing East, LLC
Wethersfield Shopping Center LLC
WF Kingsbury Center LLC
White Goose, LLC
Whitemak Associates
Whitemak Associates & PREIT
Whitestone Eldorado Plaza, LLC
Willowbrook Town Center LLC
Will-Ridge Associates, LLC
Windsor Park Estates Silverdale, LLC
WM Acquisition Delaware LLC
WM Associates, LP
WMG Meadows, LLC
Wood Stone Plano Partners LLC

Woolbright Wekiva, LLC
WRG Homestead, LLC
WRI Mueller LLC
WRI/Raleigh, LP
WRI-URS South Hill, LLC
Wutsboro Associates, LLC
ZP No. 171, LLC

(l) Lender Advisor

FTI Consulting Inc
M3 Partners LP

(m) Letter of Credit Beneficiary

AGUA MANSA COMMERCE PHASE I,
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
Arch Insurance Company
BHF INTERNATIONAL LIMITED
BISSELL INTERNATIONAL TRADING
Breville USA
Chubb - Federal Insurance
Dyson Canada Limited (CAD \$1,500,000)
Dyson, Inc. (a)
J.B. HUNT TRANSPORT, INC.
MATTEL INC.
MILBERG FACTORS, INC.
MONAHAN PRODUCTS, LLC
National Cart, LLC
NEWELL BRANDS INC.
North American Corporation of Illinois
RXR 620 Master Lessee LLC
Safety National Casualty
Sentry Insurance
THE CIT GROUP/COMMERCIAL SERVICES,
Travelers Casualty and Surety Company
Trisura Insurance (CAD \$1,103,586.58)
United States Fidelity and Guaranty
WELSPUN USA INC
WHIRLPOOL CORPORATION

(n) Letter of Credit Provider

Bank of America, N.A.
JPMorgan Chase Bank, N.A.

(o) Litigation

Abram, Harwick Chya
Alan Freeman
AML IP, LLC,
Amos, Sadina
Anderson, Carol
APS&EE
Augenbaum, Todd
Blue Cross Blue Shield (Anthem)
Burt-Deasy, Kelly
CA 5-15 West 125th LLC
CAC Atlantic LLC
Cahill, Doreen
California
Cohen, Judith
Council for Education and Research on Toxics (CERT)
Davaco
Davis, Chuck
Decatur Mall
Design Toscano
Ema Bell
Emcor Facilities Services, Inc.
Environmental Health Advocates
Florief Industries
Fox River Commons
Frederick, Randall
Gastelum, Fernando
Georgiou, Katerina
Giebe, Michael
Hayden, Shadi
Hess, Donald and Padilla, Elizabeth
Jeremy Patrick dba Eastland Electric Services
Johnson, Jeffrey
Kelly, Whitney
Kingston, Donette
Lloyd, Carol, Murphy, Michael and Taboada, Natalia
Lopez, Florencia
Mediant Communications Inc.
Munday, Janice
Najjar, Kelley Maloney and Talib
Newburgh Mall Ventures
Only Kids Apparel, LLC
Pengcheng Si
Place Services
Raslavich, Anna
Reimer, Ruhi

Robinson, Jarrett, Simone and Laura
Sawgrass
Simon Nicholas Richmond
Smith, Patricia
Spalding, James
Spingarn, Michael and Sandra
SSS Village at West Oaks
Systems, LLC
Team Worldwide Corporation
Topalli, Leutrim
VILLAGE OF SCHAUMBURG
Waite, Joshua
Williams and Frost Specialty Group
World Market of Texas LLC (fka Cost Plus of Texas Inc) v YSM Ponderosa

(p) Office of the United States Trustee

Adam Shaarawy
Adela Alfaro
Alexandria Nikolinos
Andrew Vara
Angela Ortiz-Ng
Daniel C. Kropiewnicki
David Gerargi
Fran B. Steele
Francyne D. Arendas
James Stives
Jeffrey Sponder
Joseph C. Kern
Kirsten K. Ardelean
Lauren Bielskie
Maggie McGee
Martha Hildebrandt
Michael Artis
Neidy Fuentes
Peter J. D'Auria
Robert J. Schneider, Jr.
Tia Green
Tina L. Oppelt
William J. Ziemer

(q) Ordinary Course Professional

EPSTEIN BECKER & GREEN PC
FAEGRE DRINKER BIDDLE & REATH LLP
GREENSPOON MARDER LLP
HILL WARD & HENDERSON PA

JACKSON LEWIS PC
LESTER SCHWAB KATZ & DWYER LLP
MACKAY LAW INC
MORGAN LEWIS & BOCKIUS LLP
NORTON ROSE FULBRIGHT US LLP
OSLER HOSKIN & HARCOURT LLP
RIKER,DANZIG,SCHERER,HYLAND & PERRETTI LLP
VINTAGE LAW, LLC

(r) Secured Lender

Bank of America, N.A.
Bank of Montreal
Capital One, National Association
Goldman Sachs Bank USA
JPMorgan Chase Bank, N.A.
MUFG Union Bank, N.A.
PNC Bank, National Association
Sixth Street Lending Partners
Sixth Street Specialty Lending, Inc.
TAO Talents, LLC
TD Bank, N.A.
Truist Bank
Webster Bank
Wells Fargo Bank, National Association

(s) Trade

ACCENTURE LLP
ACOSTA INC./ACTIONLINK SERVICES, LLC
ADEN & ANAIS INC.
ADOBE SYSTEMS INC
AFA PROTECTIVE SYSTEMS, INC.
AKAMAI TECHNOLOGIES INC
APOLLO RETAIL SPECIALISTS LLC
APPLIED PREDICTIVE
APPRISS RETAIL
ARTSANA USA INC/JUVENILE
ASSEMBLE PARTNERS
ATLAS SIGN INDUSTRIES
BABYBJORN INC.
BAY ISLAND, LLC
BEACHWAVER CO., THE
BERKSHIRE BLANKET & HOME CO., INC.
BLENDJET INC.
BLUE YONDER INC
BREVILLE USA INC.

BRIDGETREE LLC
BRITAX CHILD SAFETY, INC.
BROADRIDGE
BUTTERBLU LLC
CALIBER AMERICAS LLC
CARAWAY HOME, INC.
CARPENTER COMPANY/THERAPEDIC
CARRIER CORPORATION
CCA AND B LLC
CELLA INC
CENTRIC SOFTWARE INC
CHAIN STORE MAINTENANCE, INC.
CISCO SYSTEMS CAPITAL CORP
CITRUS AD INTERNATIONAL INC
CLEARY GOTTLIEB STEEN &
COMFORT REVOLUTION/THERAPEDIC
COMM WORKS LLC
COMMERCE HUB
COMMISSION JUNCTION INC
CONTINENTAL WEB PRESS INC
COPPER PEARL, INC.
COWAY USA, INC.
CROSSMARK INC
CRYSTAL OF AMERICA
CUISINARTS INC
CYBERSOURCE CORP
DATA NETWORKS
DATAPIPE INC
DAVACO, INC.
DELOITTE CONSULTING LLP
DESIGN PRODUCTIONS
DISPLAYMAX INC
DRM WASTE MANAGEMENT INC.
DYSON CANADA LIMITED/CA
DYSON INC.
DYSON INC./PERSONAL ELECTRICS
E. MISHAN & SONS INC.
EURO-LINE APPLIANCES INC/CA/VDC
EVENFLO COMPANY, INC.
EVERYDAY HEALTH INC
EXPLORAMED NC7 INC./WILLOW
F 3 METALWORX INC
FACEBOOK, INC.
FEDERAL HEATH SIGN COMPANY LLC
FEDERATED SERVICE SOLUTIONS
FIRST DATA CORP INTEGRATED PAY

FISHER PRICE BABY GEAR
FISHER PRICE TOYS
FLEXPRINT LLC
FRIDABABY LLC
FUNDER AMERICA, INC.
GFA INC
GIBSON OVERSEAS, INC./COOKWARE
GINSEY INDUSTRIES INC.
GOTHAM TECHNOLOGY GROUP LLC
GRANITE TELECOMMUNICATIONS LLC
HALLMART COLLECTIBLES INC.
HALO INNOVATIONS INC.
HALO INNOVATIONS INC./VDC
HILCO MERCHANT RESOURCES LLC
HIMATSINGKA/WAMSUTTA/TOWEL
HOLT CONSTRUCTION CORP
HOMEDICS USA LLC
HUDSONS HOLIDAY HELPERS
IBM CORPORATION-TR4
IDX
INSIDE EDGE COMMERCIAL
INTELLIGRATED SYSTEMS LLC
INTERSOFT DATA LABS INC
IRON MOUNTAIN RECORDS MGNT
ITENTIAL INC
J B HUNT TRANSPORT INC
JONATHAN Y DESIGNS INC
KAZ USA, INC./PUR
KDM POPSOLUTIONS GROUP
KEECO LLC / POLY-FILLED BED PILLOW
KEPLER GROUP LLC
KEURIG GREEN MOUNTAIN, INC.
KITCHENAID PORTABLE APPLIANCES
KONE INC._FAC100071
KPMG LLP
KPRS CONSTRUCTION SERVICES, INC.
KREBER
KRUPS/ ROWENTA, INC.
LENNOX NATIONAL ACCOUNT
LEVTEX LLC
LIFETIME BRANDS INC.
LOGIXAL INC
M BOOTH & ASSOCIATES LLC
MADIX INC.
MANHATTAN ASSOCIATES INC.
MARLITE

MCG ARCHITECTURE
MERCHSOURCE LLC
MERKLE INC
METRO ONE LOSS PREVENTION SERV
MICROSOFT ONLINE INC
MILLION DOLLAR BABY/VDC
MIRAKL INCORPORATED
MLE DEVELOPMENT
MOBILE MINI TEXAS LIMITED
MODERN SPACE PACIFIC SERVICES
MY MOVE LLC
NATIONAL TREE COMPANY
NAVCO SECURITY SYSTEMS
NCR CORPORATION
NEWELL BRANDS CANADA ULC/CA/VDC
NORITAKE/VDC
NORTH AMERICAN CORPORATION
NTT AMERICA, INC.
O.M.I. INDUSTRIES
ONE NETWORK ENTERPRISES INC
ORACLE AMERICA , INC
PEM AMERICA INC.
PHILIPS CONSUMER LIFESTYLE
PING IDENTITY CORPORATION
Pinterest, Inc.
PLACE SERVICES INCORPORATED
PREMIER WORKFORCE INC
PRGX USA INC
PROS CHOICE BEAUTY CARE INC.
QUANTUM METRIC INC
RACKSPACE HOSTING INC
REDWOOD SUPPLY CHAIN SOLUTIONS
RESOURCE PLUS OF NORTH FLORIDA
Restore Capital
RICHARDS HOMEWARES INC.
RISKIFIED INC
RR DONNELLEY AND SONS COMPANY
RYDER INTEGRATED LOGISTICS
SAFAVIEH
SAILPOINT TECHNOLOGIES INC
Salesforce.com, Inc. (4-606198
SAMA PLASTICS CORPORATION
SAS INSTITUTE INC
SBC ADVERTISING LTD
SCHNEIDER LOGISTICS INC
SF HOME DECOR LLC.

SHARKNINJA OPERATING, LLC/CA
SIMPLY MOMMY LLC/SNUGGLE ME
SKIP HOP INC.
SPIN MASTER INC.
ST. GEORGE DISTRIBUTION , CORP
STORFLEX
STUDIO MOCOCO LLC
SUMOLOGIC INC
SUN INDUSTRIAL INC
SUNBEAM PRODUCTS INC./CALPHALON
SWIFTWIN SOLUTIONS INC
TATA CONSULTANCY SERVICES
TEALIUM INC
TECHNIBILT LTD
TEMPUR-PEDIC NORTH AMERICA LLC
TERADATA CORPORATION, INC
TESTRITE PRODUCTS CORP.
THE KNOT WORLDWIDE INC
THE MORNING CONSULT LLC
THE NARRATIV COMPANY INC
TINECO INTELLIGENT, INC
TMS CONSTRUCTION INC
TOSHIBA GCS
TYCO INTEGRATED SECURITY LLC
UDISENSE INC/NANIT
UNITED RENTALS
US MAINTENANCE
VERIFONE
VERIZON BUSINESS NETWORK
VERIZON WIRELESS
VORNADO AIR LLC
WALKER EDISON FURNITURE CO. LLC
WELSPUN USA INC/WAMSUTTA
WERNER NATIONAL LLC
WESCO SERVICES LLC
WILLIAM CARTER CO.
WILLIAMS & FROST SPECIALTY GRP
WILTON INDUSTRIES, INC.
WORLD DISTRIBUTION SERVICES
WUNDERKIND CORPORATION
YARD NYC
ZADRO INC.
ZEMOGA, INC.
ZIPLINE LLC

(t) UCC Lien

AMERICAN GREETINGS CORPORATION
DIMENSION DATA NORTH AMERICA, INC.
HALLMARK MARKETING COMPANY, LLC
JPMORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT
PAPYRUS-RECYCLED GREETINGS, INC.
SOMERSET CAPITAL GROUP, LTD.
VOXX ACCESSORIES CORPORATION

(u) Unsecured Noteholder

1832 Asset Management, L.P.
AllianceBernstein, L.P. (U.S.)
Alta Capital Management, LLC
Altrius Capital Management, Inc.
Ameritas Life Insurance Corp. of New York
APG Asset Management US, Inc.
AQS Asset Management, LLC
Aristotle Capital Management, LLC
Asset Allocation & Management Company, LLC
Aviary Capital Enterprises, Inc.
Banco de Sabadell, S.A
Bank of America Merrill Lynch Proprietary Trading
Barclays Capital, Inc.
Bivium Capital Partners, LLC
BlackRock Advisors, LLC
Blackstone Liquid Credit Strategies, LLC
BlueCrest Capital Management (U.K.), LLP
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
BondBloxx Investment Management Corporation
BVK- Beamtenversicherungskasse des Kantons Zurich
Cable Car Capital, LLC
California Public Employees Retirement System
Canal Insurance Company
CapitalatWork - Foyer Group (Belgium)
Carillon Tower Advisers, Inc.
CastleKnight Management, L.P.
Catholic Family Fraternal Of Texas
Chartwell Investment Partners, LLC
Chicago Capital, LLC
CIGNA Investments, Inc.
Citigroup Global Markets, Inc.
Croatian Fraternal Union of America
CTC Alternative Strategies, LTD
DBX Advisors, LLC

Deutsche Bank Securities, Inc.
Diamond Insurance Group, LTD
FBL Investment Management Services, Inc.
Fidelity Management & Research Company, LLC
Finlabo SIM S.p.A.
Flow Traders U.S., LLC
Foxhill Capital Partners, LLC
Franklin Advisers, Inc.
GIA Partners, LLC
Goldman Sachs Asset Management, L.P. (U.S.)
GSO Capital Partners L.P.
Healthcare of Ontario Pension Plan
Highbridge Capital Management, LLC
Hotchkis and Wiley Capital Management, LLC
HSBC Bank PLC
International City Management Association Retirement Corporation
Invesco Advisers, Inc.
Invesco Capital Management, LLC
J.P. Morgan Investment Management, Inc.
J.P. Morgan Securities, LLC
KSKJ Life American Slovenian Catholic Union
Lawson Kroeker Investment Management, Inc.
LM Capital Group, LLC
Lombard Odier Asset Management Europe, LTD
MacKay Shields, LLC
Manhattan Life Insurance
Manning & Napier Advisors, LLC
Marathon Asset Management, LTD
Mellon Investments Corporation
Millenium Advisors, LLC
Miller Value Partners, LLC
Mirabaud Asset Management, LTD
Mont Blanc Capital Management AG
Morgan Stanley & Company, LLC
Murchinson, L.P.
Muzinich & Company, Inc.
Napier Park Global Capital (US), L.P.
New Jersey Division of Investment
New York City Comptroller's Office
Northern Trust Global Investments, LTD
Northwestern Mutual Investment Management Company, LLC
Nykredit Bank A/S
Oppenheimer Asset Management Inc.
Pension Reserves Investment Management Board (PRIM)
PFA Asset Management A/S
PGIM, Inc.

Pharus Management S.A.
PNC Bank, N.A.
Russell Investment Management, LLC
Safeway Insurance Group
Safra Securities, LLC
Seix Investment Advisors, LLC
Selected Funeral and Life Insurance Company
SG Americas Securities, LLC
Shlomo Holdings, LTD
SMH Capital Advisors, LLC
Squarepoint OPS, LLC
State Street Global Advisors (SSgA)
SumRidge Partners, LLC
Tennessee Farmers Mutual Insurance Co.
TOBAM
UBS Securities, LLC
USA Life One Insurance Company of Indiana
Van Eck Associates Corporation
Verition Fund Management, LLC
Virtus Investment Advisers, Inc.
Western Asset Management Company, LLC
Zest S.A.

(v) Utility Provider

AES INDIANA
AES OHIO
ALABAMA POWER CO
ALBUQUERQUE BERNALILLO COUNTY
ALDERWOOD WATER & WSTWTR DIST
ALECTRA UTILITES CORP
ALECTRA UTILITIES
ALECTRA UTILITIES CORPORATION
ALLIANT ENERGY IPL
ALLIANT ENERGY WP&L
ALLIANT ENERGY WPL
ALTOONA WATER AUTHORITY
AMEREN ILLINOIS
AMEREN MISSOURI
AMERICAN ELECTRIC POWER
AMERICAN WATER & ENERGY SAVERS
APPALACHIAN POWER
APS
AQUA ILLINOIS INC
AQUA INDIANA
AQUA NEW JERSEY
AQUA OH

AQUA OHIO INC
AQUA PENNSYLVANIA
AQUARION WATER COMPANY OF CT
ARKANSAS OKLAHOMA GAS CORP
ARNOLD LINE WATER
ASHWAUBENON WATER & SEWER UTIL
ATCO ENERGY
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
AUBURN WATER DISTRICT
AUGUSTA UTILITIES DEPT
AURORA WATER
AUTORIDAD DE ACUEDUCTOS Y
AVISTA
AW BILLING SERVICES LLC
BALDWIN EMC
BANGOR NATURAL GAS
BANGOR WATER DISTRICT
BATON ROUGE WATER CO
BC HYDRO
BCWSA
BEACHES ENERGY SERVICES
BEAUFORT JASPER
BENTON PUD
BERKSHIRE GAS COMPANY
BEVERLY HILLS WATER DEPT
BGE
BLACK HILLS ENERGY
BOISE CITY UTILITY BILLING
BOROUGH OF BUTLER
BOROUGH OF PARAMUS
BOROUGH OF TOTOWA
BOSSIER CITY UTILITIES DEPT
BOWLING GREEN MUNI UTILITIES
BRAINTREE ELECTRIC LIGHT DEPT
BRAINTREE WATER & SEWER DEPT
BRANTFORD POWER INC
BRAZORIA COUNTY MUD #6
BRICK TOWNSHIP MUA
BRIGHTRIDGE
BRISTOL TENNESSEE ESSENTIAL SV
BRIXMOR HOLDINGS 11 SPE LLC
BRODHEAD CREEK REGIONAL AUTH
BROWARD CO WATER & WASTEWTR SV
BRUNSWICK GLYNN COUNTY JOINT
BUTLER CO WATER & SEWER DEPT

CALIFORNIA WATER SERVICE
CALIFORNIA WATER SERVICE CO
CANTON TOWNSHIP WATER DEPT
CAPE FEAR PUBLIC UTILITY AUTH
CAPITAL ELECTRIC COOP INC
CARBONDALE WATER & SEWER
CARLE PLACE WATER DISTRICT
CARROLL ELECTRIC COOP CORP
CASCADE NATURAL GAS
CASEYVILLE TOWNSHIP SEWER
CASS COUNTY ELECTRIC COOP
CEDAR RAPIDS MUNICIPAL UTIL
CENTERPOINT ENERGY
CENTRAL HUDSON GAS & ELEC CORP
CENTRAL MAINE POWER
CHARLES COUNTY GOVERNMENT
CHARLESTON WATER SYSTEM
CHARLOTTE COUNTY UTILITIES
CHARTER TOWNSHIP OF MERIDIAN
CHARTER TWP OF CHESTERFIELD
CHATTANOOGA GAS
CHESTERFIELD COUNTY
CHUGACH ELECTRIC ASSOCIATION
CITIZENS ENERGY GROUP
CITIZENS WESTFIELD
CITY AND COUNTY OF HONOLULU
CITY OF ABILENE
CITY OF AIKEN
CITY OF ALEXANDRIA
CITY OF ALTAMONTE SPRINGS
CITY OF AMMON
CITY OF ANN ARBOR WATER UTIL
CITY OF ANTIOCH
CITY OF APPLE VALLEY
CITY OF ASHEVILLE
CITY OF ATLANTA
CITY OF AUBURN
CITY OF AUSTIN
CITY OF AVONDALE
CITY OF BAKERSFIELD
CITY OF BEAUMONT
CITY OF BEAVERTON
CITY OF BELLEVILLE
CITY OF BELLINGHAM
CITY OF BEND UTILITIES
CITY OF BILLINGS

CITY OF BISMARCK WATER DEPT
CITY OF BOCA RATON
CITY OF BOYNTON BEACH
CITY OF BOZEMAN
CITY OF BRANTFORD
CITY OF BRIGHTON
CITY OF BRISTOL TN FINANCE DPT
CITY OF BROOKFIELD UTILITIES
CITY OF BUENA PARK
CITY OF BUFORD
CITY OF BURLINGTON
CITY OF CAPE CORAL
CITY OF CHANDLER
CITY OF CHARLOTTESVILLE
CITY OF CHATTANOOGA
CITY OF CLAREMONT
CITY OF CLEARWATER
CITY OF CLEVELAND DIV OF WATER
CITY OF COCOA
CITY OF COEUR D ALENE
CITY OF COLUMBIA
CITY OF COLUMBIA MISSOURI
CITY OF CONCORD
CITY OF CONROE
CITY OF CORALVILLE
CITY OF CORPUS CHRISTI
CITY OF CRYSTAL LAKE
CITY OF DALLAS
CITY OF DALY CITY
CITY OF DAVENPORT
CITY OF DELRAY BEACH
CITY OF DENTON
CITY OF DIBERVILLE
CITY OF DOWNEY
CITY OF DUBUQUE
CITY OF DURHAM
CITY OF EDMOND
CITY OF EULESS
CITY OF EUREKA
CITY OF FARGO
CITY OF FLORENCE
CITY OF FLOWOOD
CITY OF FORT WORTH WATER DEPT
CITY OF FREDERICKSBURG
CITY OF FREDERICTON
CITY OF FRESNO

CITY OF FRISCO
CITY OF FT LAUDERDALE
CITY OF FT WAYNE UTILITIES
CITY OF GAINESVILLE
CITY OF GASTONIA
CITY OF GENEVA
CITY OF GLENDALE
CITY OF GLENDORA
CITY OF GLENWOOD SPRINGS
CITY OF GRAND ISLAND UTILITIES
CITY OF GREENSBORO
CITY OF GULF SHORES
CITY OF HARKER HEIGHTS
CITY OF HARRISONBURG VA
CITY OF HATTIESBURG
CITY OF HELENA
CITY OF HIALEAH
CITY OF HICKORY
CITY OF HOUSTON
CITY OF HUBER HEIGHTS
CITY OF HUMBLE
CITY OF HURST UTILITY BILLING
CITY OF INDEPENDENCE
CITY OF ISSAQUAH
CITY OF ITHACA
CITY OF JACKSON
CITY OF JACKSONVILLE
CITY OF JOLIET
CITY OF JOPLIN
CITY OF KALISPELL MONTANA
CITY OF KAMLOOPS
CITY OF KEIZER
CITY OF KENNEWICK
CITY OF LA HABRA
CITY OF LAFAYETTE
CITY OF LAKE CHARLES
CITY OF LAKE WORTH
CITY OF LAKELAND
CITY OF LAKEWOOD
CITY OF LAS CRUCES
CITY OF LAWTON UTILITY SVCS
CITY OF LEOMINSTER
CITY OF LETHBRIDGE
CITY OF LEWISVILLE
CITY OF LONGMONT
CITY OF LONGVIEW

CITY OF LOVELAND
CITY OF LUBBOCK UTILITIES
CITY OF LYNCHBURG UTILITY BLLG
CITY OF LYNNWOOD
CITY OF MANDEVILLE
CITY OF MANHATTAN
CITY OF MANSFIELD
CITY OF MAPLE GROVE
CITY OF MCKINNEY
CITY OF MEDICINE HAT
CITY OF MEQUON UTILITIES
CITY OF MERIDIAN
CITY OF MESQUITE
CITY OF MIDLAND WATER DEPT
CITY OF MISSOULA
CITY OF MONROE
CITY OF MONROVIA
CITY OF MOORE
CITY OF MOSCOW
CITY OF MYRTLE BEACH
CITY OF NAPERVILLE
CITY OF NEW LONDON
CITY OF NEWPORT
CITY OF NOBLESVILLE UTILITIES
CITY OF NORMAN
CITY OF NORTHGLENN
CITY OF NOVI
CITY OF OCALA
CITY OF OCEANSIDE
CITY OF O'FALLON
CITY OF OKLAHOMA CITY
CITY OF OLYMPIA
CITY OF OREM
CITY OF OSAGE BEACH
CITY OF OTTAWA
CITY OF PASADENA WTR DEPT
CITY OF PEMBROKE PINES
CITY OF PEORIA
CITY OF PERRYSBURG
CITY OF PETOSKEY
CITY OF PHARR
CITY OF PHOENIX
CITY OF PITTSFIELD
CITY OF PLANO
CITY OF PORT ARTHUR
CITY OF PORTAGE

CITY OF PORTSMOUTH
CITY OF PUYALLUP
CITY OF QUINCY
CITY OF RALEIGH
CITY OF RED DEER
CITY OF REDDING
CITY OF REDLANDS
CITY OF REDWOOD CITY
CITY OF REGINA
CITY OF REHOBOTH BEACH
CITY OF RENO UTILITIES
CITY OF RICHMOND
CITY OF ROCHESTER HILLS WT&SWR
CITY OF ROCKWALL
CITY OF ROSEVILLE
CITY OF ROSEVILLE WATER DEPT
CITY OF ROUND ROCK
CITY OF RUTLAND
CITY OF SAN LUIS OBISPO
CITY OF SAN MARCOS
CITY OF SANTA CLARA
CITY OF SANTA CRUZ MUNIE UTIL
CITY OF SANTA FE NM
CITY OF SANTA ROSA
CITY OF SASKATOON
CITY OF SAVANNAH
CITY OF SEAL BEACH
CITY OF SEATTLE
CITY OF SEBRING
CITY OF SELMA
CITY OF SHERMAN
CITY OF SHREVEPORT
CITY OF SIOUX CITY
CITY OF SOMERVILLE
CITY OF SOUTHAVEN
CITY OF SPARKS
CITY OF ST PETERSBURG
CITY OF STERLING HEIGHTS WATER
CITY OF SUNRISE
CITY OF SURPRISE
CITY OF TACOMA
CITY OF TALLAHASSEE
CITY OF TAYLOR WATER DEPT
CITY OF TEMPLE
CITY OF THORNTON
CITY OF TIGARD

CITY OF TOLEDO DEPT PUBL UTIL
CITY OF TOPEKA
CITY OF TORRANCE UTILITIES
CITY OF TROY WATER
CITY OF TUCSON UTILITY LOCKBOX
CITY OF TUKWILA
CITY OF TULSA UTILITIES
CITY OF TUSCALOOSA WATER SEWER
CITY OF TWIN FALLS
CITY OF TYLER
CITY OF UPLAND
CITY OF VALDOSTA
CITY OF VALLEJO
CITY OF VANCOUVER UTILITIES
CITY OF VICTORIA UBO
CITY OF VISALIA
CITY OF WACO WATER OFFICE
CITY OF WALKER
CITY OF WALLA WALLA
CITY OF WARNER ROBINS
CITY OF WEATHERFORD
CITY OF WEBSTER
CITY OF WEST MELBOURNE
CITY OF WESTLAND WATER
CITY OF WESTMINSTER
CITY OF WICHITA
CITY OF WICHITA FALLS
CITY OF WILDWOOD WATER UTILITY
CITY OF WILSON
CITY OF WINNIPEG
CITY OF WINSTON SALEM
CITY OF WINTER GARDEN
CITY OF WOODBURY
CITY TREASURER
CITY UTILITIES
CITY UTILITIES OF SPRINGFIELD
CITY WATER LIGHT & POWER
CLACKAMAS RIVER WATER
CLARK CO WTR RECLAMATION DIST
CLARK PUBLIC UTILITIES
CLARKSVILLE DEPT OF ELECTRICTY
CLARKSVILLE GAS & WATER
CLARKSVL WSTWTR TREATMENT DEPT
CLECO POWER LLC
COACHELLA VALLEY WATER DIST
COAST EPA

COLE MT SAN MARCOS TX LLC
COLLEGE STATION UTILITIES
COLLIER COUNTY UTILITIES
COLORADO SPRINGS UTILITIES
COLUMBIA GAS OF KENTUCKY
COLUMBIA GAS OF MARYLAND
COLUMBIA GAS OF OHIO
COLUMBIA GAS OF PENNSYLVANIA
COLUMBIA GAS OF VIRGINIA
COLUMBUS WATER WORKS
COMED
CON EDISON
CONGRESSIONAL PLAZA ASSO
CONNECTICUT NATURAL GAS CORP
CONSERVICE
CONSOLIDATED EDISON CO OF NY
CONSOLIDATED UTILITY DISTRICT
CONSOLIDATED WATERWORKS DIST 1
CONSUMERS ENERGY
CONTRA COSTA WATER DISTRICT
CORAL SPRINGS IMPROVEMENT DIST
CORE ELECTRIC COOPERATIVE
CORP OF THE CITY OF CAMBRIDGE
CORP OF THE CITY OF KITCHENER
COSERV
COUNTY OF HENRICO VA UTILITY
COWLITZ PUD
CPS ENERGY
CUIVRE RIVER ELECTRIC COOP
DAKOTA ELECTRIC ASSOC
DAPHNE UTILITES
DAYTON POWER & LIGHT CO
DEDHAM WESTWOOD WATER DISTRICT
DELMARVA POWER
DELTA CHARTER TOWNSHIP
DENVER WATER
DESTIN WATER USERS INC
DIRECT ENERGY BUSINESS
DIRECT ENERGY REGULATED SVCS
DIXIE ELECTRIC COOPERATIVE
DOMINION ENERGY
DOMINION ENERGY NORTH CAROLINA
DOMINION ENERGY OHIO
DOMINION ENERGY SOUTH CAROLINA
DOMINION ENERGY VIRGINIA
DOTHAN UTILITIES

DOWNERS GROVE SANITARY DIST
DTE ENERGY
DUBLIN SAN RAMON SERVICES DIST
DUKE ENERGY
DUKE ENERGY PAYMENT PROCESSING
DUPAGE COUNTY PUBLIC WORKS
DUQUESNE LIGHT COMPANY
EAST BRUNSWICK TWP WATER SEWER
EAST LAMPETER TOWNSHIP
EASTON SUBURBAN WATER AUTH
EASTWARD ENERGY INC
EL PASO ELECTRIC
EL PASO WATER
ELECTRIC CITY UTILITIES
ELEXICON ENERGY
ELIZABETHTOWN GAS
ELIZABETHTOWN UTILITES
ENBRIDGE
ENBRIDGE GAS DISTRIBUTION INC
ENBRIDGE GAS INC
ENERGIE NB POWER
ENERGY WEST MONTANA
ENERGY+ INC
ENGIE RESOURCES LLC
ENMAX
ENSTAR
ENTERGY
ENTERGY TEXAS INC
EPB
EPCOR
EPCOR ELECTRICTY DISTRBN ON INC
ERIE COUNTY SEWER & WATER
EUGENE WATER & ELECTRIC BOARD
EVERGY
EVERSOURCE
FAIRCLOUGH PROPANE
FAIRFAX WATER
FAYETTEVILLE PBLC WRKS COMMSSN
FEDERAL REALTY INVESTMNT TRUST
FIRST REAL EST INVSTMNT TRUST
FLATHEAD ELECTRIC COOP
FLINT EMC
FLORENCE UTILITIES
FLORIDA CITY GAS
FLORIDA POWER & LIGHT CO
FLORIDA PUBLIC UTILITIES

FORT BEND CO WCID #2
FORT COLLINS UTILITIES
FORTIS BC NATURAL GAS
FORTISBC ELECTRICITY
FPL
FPL NORTHWEST FL
FRANKLIN BOARD OF PUBLIC WORKS
FREDERICK CO MARYLAND
FRUITLAND MUTUAL WATER CO
FRUITPORT CHARTER TOWNSHIP
GAINESVILLE REGIONAL UTILITIES
GEORGIA NATURAL GAS
GEORGIA POWER
GOLDEN STATE WATER CO
GORDONS CORNER WATER CO
GRAND CHUTE UTILITIES
GRAND TRAVERSE COUNTY DPW
GREATER PEORIA SANITARY DIST
GREEN MOUNTAIN POWER CORP
GREENLAWN WATER DISTRICT
GREENVILLE UTILITIES COMMISSN
GREENVILLE WATER
GREENWOOD SANITATION
GRIEQY PRESIDENTIAL MARKETS
GSU
GULF POWER
HAMILTON TOWNSHIP
HARDIN COUNTY WATER DISTRICT#2
HARPETH VLY UTILITIES DISTRICT
HARRISONBURG ELEC COMMISSION
HAWAIIAN ELECTRIC COMPANY
HERNANDO CNTY UTILITIES DEPT
HILL MANAGEMENT SERVICES INC
HILLSBOROUGH CO BOCC
HINGHAM MUNICIPAL LIGHTING PLT
HIXSON UTILITY DISTRICT
HOLLAND BOARD OF PUBLIC WORKS
HOLLAND CHARTER TOWNSHIP
HOPE GAS
HOT SPRINGS MUNICPAL UTILITIES
HOWARD COUNTY
HRSD
HUMMELS WHARF MUNIC AUTH
HUNTSVILLE UTILITIES
HYANNIS WATER SYSTEM
HYDRO ONE NETWORKS INC

HYDRO OTTAWA
IDAHO POWER
ILLINOIS AMERICAN WATER
IMPERIAL IRRIGATION DISTRICT
INCORPORATED VILL OF MINEOLA
INDIAN RIVER COUNTY UTILITIES
INDIANA AMERICAN WATER
INDIANAPOLIS WATER CO
INTERMOUNTAIN GAS COMPANY
IOWA AMERICAN WATER
IRVING ENERGY
IVT PARKE CEDAR PARK LLC
JACKSON CO WTR & SEWERAGE AUTH
JACKSON EMC
JACKSON ENERGY AUTHORITY
JCP&L
JEA
JERSEY CENTRAL PWR & LGT
JLP CRANBERRY EQUITY LLC
JOHNSON CITY UTILITY SYSTEM
JOHNSON COUNTY WASTEWATER
JORDAN TAX SERVICE INC
KANSAS GAS SERVICE
KCP&L
KENTUCKY AMERICAN WATER
KISSIMMEE UTILITY AUTHORITY
KITCHENER WILMOT HYDRO INC
KITSAP COUNTY PUBLIC WORKS
KU
KUB
LA PLATA ELECTRIC ASSOCIATION
LAKE AOPKA NATURAL GAS DIST
LAKE COUNTY DEPT OF UTILITIES
LAKE COUNTY DEPT PUBLIC WORKS
LAKEWOOD WATER DISTRICT
LANSING BOARD OF WATER & LIGHT
LCEC
LEE COUNTY UTILITIES
LENOIR CITY UTILITIES BOARD
LEXINGTON FAYETTE URBAN CO GOV
LGE
LIBERTY
LIBERTY UTILITES
LIBERTY UTILITIES
LIBERTY UTILITIES GEORGIA
LIBERTY UTILITIES NEW YORK

LIBERTY UTILITIES NH
LINCOLN ELECTRIC SYSTEM
LOGAN TOWNSHIP
LONDON HYDRO
LOS ANGELES COUNTY
LOS ANGELES DEPT OF WTR & PWR
LOUDOUN WATER
LOUISVILLE WATER CO
LUMA ENERGY
LUS
MADISON GAS & ELECTRIC
MADISON SUBURBAN UTILITY DIST
MAINE NATURAL GAS
MANATEE CO UTILITIES DEPT
MANITOBA HYDRO
MARIETTA POWER WATER
MARIN MUNICIPAL WATER DISTRICT
MARINA COAST WATER DISTRICT
MARITIME ELECTRIC
MARTIN COUNTY UTILITIES
MARYLAND AMERICAN WATER
MEMPHIS LIGHT GAS & WATER DIV
MERCHANTVILLE PENNSAUKEN WATER
MESA AZ
METRO WATER DISTRICT
METRO WATER SERVICES
METROPOLITAN ST LOUIS SWR DIST
METROPOLITAN UTILITIES DIST
MIAMI DADE WATER SEWER DEPT
MID CAROLINA ELECTRIC COOP
MIDAMERICAN ENERGY CO
MIDAMERICAN ENERGY SERVICES
MIDDLE TENNESSEE ELECTRIC
MIDDLESEX WATER CO
MILFORD SEWER DEPARTMENT
MILFORD WATER DEPARTMENT
MINNESOTA ENERGY RESOURCES
MISHAWAKA UTILITIES
MISSOURI AMERICAN WATER
MODESTO IRRIGATION DISTRICT
MONARCH UTILITIES
MONONGAHELA POWER
MONROE COUNTY WATER AUTHORITY
MONROEVILLE MUNICIPAL AUTH
MONTANA DAKOTA UTILITIES CO
MONTGOMERY WATER WRKS & SEWER

MORGANTOWN UTILITY BOARD
MOULTON NIGUEL WATER
MOUNT LAUREL MUA
MOUNT PLEASANT WATERWORKS
MTMSA
MUNICIPALITY OF BETHEL PARK
NASHUA WASTE WATER SYSTEM
NASHVILLE ELECTRIC SERVICE
NATIONAL EXEMPTION SERVICE
NATIONAL FUEL
NATIONAL GRID
NEW JERSEY AMERICAN WATER
NEW MEXICO GAS CO
NEW YORK STATE ELEC & GAS CORP
NEWMARKET TAY POWER DISTR LTD
NEWPORT NEWS WATERWORKS
NEWTOWN ARTESIAN WATER CO
NICOR GAS
NIPSCO
NJ NATURAL GAS CO
NORTH ATTLEBOROUGH ELECTR DEPT
NORTH BRUNSWICK TOWNSHIP
NORTH LITTLE ROCK ELECTRIC
NORTH SHORE GAS
NORTH SPRINGS IMPROVEMENT DIST
NORTH WALES WATER AUTHORITY
NORTHEAST OHIO REGION SWR DIST
NORTHVILLE TOWNSHIP WATER DEPT
NORTHWESTERN ENERGY
NORTHWESTERN WATER & SWR DIST
NOVA SCOTIA POWER INC
NOVEC
NV ENERGY
NW NATURAL
NYC WATER BOARD
NYSEG
OAKVILLE HYDRO
OCONEE COUNTY WATER RESOURCES
OCWRC
OGE
OHIO EDISON
OKALOOSA GAS DISTRICT
OKLAHOMA ELECTRIC COOP
OKLAHOMA NATURAL GAS
OLIVENHAIN MUNICIPAL WATER DIS
OMAHA PUBLIC POWER DIST

OPELIKA POWER SERVICES
OPELIKA UTILITIES
ORANGE & ROCKLAND
ORANGE CITY UTILITIES
ORLANDO UTILITIES COMMISSION
PACIFIC GAS & ELECTRIC CO
PACIFIC POWER
PADRE DAM MWD
PADUCAH POWER SYSTEM
PADUCAH WATER
PALM BEACH COUNTY WTR UTIL DPT
PALMETTO ELECTRIC COOPERATIVE
PALMETTO UTILITIES INC
PARAMOUNT NEWCO REALTY LLC
PASADENA WATER AND POWER
PASSAIC VALLEY WATER COMM
PEARL RIVER VALLEY EPA
PECO ENERGY
PECO PAYMENT PROCESSING
PEDERNALES ELECTRIC COOP INC
PENELEC
PENN POWER
PENNICHUCK WATER
PENNSYLVANIA AMERICAN WATER
PEOPLES
PEOPLES GAS
PEPCO
PG&E
PGE
PIEDMONT NATURAL GAS
PIERCE COUNTY SEWER
PINELLAS COUNTY UTILITIES
PNM
PORTLAND GENERAL ELECTRIC
POTOMAC EDISON
POWERSTREAM ENERGY SERVICES
PP&L INC
PPL ELECTRIC UTILITIES
PPL ELECTRIC UTILITIES CORP
PPL UTILITIES
PROMENADE DELAWARE LLC
PSE&G CO
PSEGLI
PSNC ENERGY
PUBLIC SERVICE CO OF OKLAHOMA
PUBLIC UTIL DIST 1 SKAGIT CO

PUEBLO BOARD OF WATERWORKS
PUGET SOUND ENERGY
PWCSA
RAMSEY BOARD OF PUBLIC WORKS
RAPID CITY UTIL BILLING OFFICE
RAYNHAM CENTER WATER DISTRICT
RCWD
REALPAGE UTILITY MANAGEMENT
REGION OF PEEL
RG&E
RHODE ISLAND ENERGY
RIB MOUNTAIN SANITARY DISTRICT
RIVERSIDE PUBLIC UTILITIES
RIVIERA UTILITIES
ROANOKE GAS CO
ROCHESTER PUBLIC UTILITIES
ROCKAWAY TWSP MUNICIPAL UTIL
ROCKLAND ELECTRIC CO
ROCKY MOUNTAIN POWER
ROCKY MTN POWER
ROSEMONT COMMONS DELAWARE LLC
SACRAMENTO COUNTY UTILITIES
SACRAMENTO MUNIC UTILITY DIST
SAGINAW CHARTER TWP WATER DEPT
SALT LAKE CITY PUBLIC UTILITIES
SAN ANTONIO WATER SYSTEM
SAN DIEGO GAS & ELECTRIC
SAN DIEGUITO WATER DISTRICT
SANDPIPER ENERGY INC
SANDY CITY
SANTA MARGARITA WATER DISTRICT
SANTEE COOPER
SARASOTA COUNTY PUBLIC UTILITI
SASK ENERGY
SASK POWER
SAWNEE ELECTRIC MEMBERSHIP
SCE&G
SEACOAST UTILITY AUTHORITY
SECO ENERGY
SEMCO ENERGY GAS COMPANY
SHENANDOAH VALLEY ELEC COOP
SILVERDALE WATER DISTRICT
SIOUX FALLS UTILITIES
SMUD
SNOHOMISH COUNTY PUD
SOCALGAS

SOUTH CAROLINA ELECTRIC & GAS
SOUTH JERSEY GAS
SOUTH LAKE WATER UTILITIES
SOUTHEAST GAS
SOUTHERN CALIFORNIA EDISON
SOUTHERN CALIFORNIA GAS CO
SOUTHERN CONNECTICUT GAS CO
SOUTHERN MARYLAND ELEC COOP
SOUTHINGTON BOARD WATER COMM
SOUTHWEST GAS
SOUTHWESTERN ELECTRIC POWER
SPARTANBURG WATER SYSTEM
SPIRE
SRLLC SG FORT COLLINS LLC
SRP
ST JOHNS COUNTY UTILITY DEPT
ST MARYS CO METROPOLITAN COMM
STANDARD WASTE SERVICES
STARK CO METROPOLTN SEWER DIST
STRATHCONA COUNTY
SUFFOLK COUNTY WATER AUTHORITY
SUMMIT NATURAL GAS OF MISSOURI
SUMMIT TOWNSHIP SEWER AUTH
SUMMIT TOWNSHIP WATER AUTH
SUMMIT UTILITIES ARKANSAS INC
SUMMIT UTILITIES OKLAHOMA INC
SUPERIOR PROPANE
TAMPA ELECTRIC
TECO
TECO PEOPLES GAS
TEMUA
TENNESSEE AMERICAN WATER
TERREBONNE PARISH CONSOL GOVNT
TEXARKANA WATER UTILITIES
TEXAS GAS SERVICE
THE CITY OF DAYTONA BEACH
THE CITY OF DOTHAN ALABAMA
THE CONNECTICUT WATER CO
THE GAS CO
THE ILLUMINATING CO
THE UNITED ILLUMINATING CO
THE VILLAGE OF GURNEE
THINK UTILITY SERVICES INC
THOROUGHbred VILLAGE
TMLP
TOHO WATER AUTHORITY

TOLEDO EDISON
TOLEDO EDISON CO
TOMBIGBEE ELECTRIC POWER ASSN
TOMSA
TORONTO HYDRO ELEC SYSTEM LTD
TOWN OF ABERDEEN
TOWN OF AUBURN
TOWN OF BEL AIR
TOWN OF BURLINGTON
TOWN OF CARY
TOWN OF CHRISTIANBURG
TOWN OF CORTLANDT
TOWN OF DANVERS
TOWN OF DANVERS WATER & SEWER
TOWN OF DARTMOUTH
TOWN OF DILLON
TOWN OF FLOWER MOUND
TOWN OF FOXBOROUGH
TOWN OF GILBERT
TOWN OF HADLEY
TOWN OF HEMPSTEAD DEPT OF WTR
TOWN OF JUPITER
TOWN OF LADY LAKE
TOWN OF MANCHESTER
TOWN OF MOREHEAD CITY
TOWN OF NEWBURGH
TOWN OF NORMAL
TOWN OF NORTH ATTLEBOROUGH
TOWN OF PLATTSBURGH WTR & SWR
TOWN OF PLYMOUTH
TOWN OF QUEEN CREEK
TOWN OF SALEM NH
TOWN OF SCHERERVILLE
TOWN OF SOUTHTON
TOWN OF WILLISTON
TOWNSHIP OF E HANOVER
TOWNSHIP OF LIVINGSTON
TOWNSHIP OF SPRING
TOWNSHIP OF WAYNE
TREASURER SPOTSYLVANIA COUNTY
TRI COUNTY ELEC COOP INC
TRUCKEE MEADOWS WATER AUTH
TUCSON ELECTRIC POWER COMPANY
TUPELO WATER & LIGHT
TXU ELECTRIC
UGI CENTRAL

UGI SOUTH
UGI UTILITIES INC
UNITED POWER INC
UNITED WATER DELAWARE
UNITIL
UNS GAS INC
URSTADT BIDDLE PROPERTIES INC
UTILITIES KINGSTON
UTILITY BILLING SERVICES
VALPARAISO CITY UTILITIES
VEOLIA WATER DELAWARE
VEOLIA WATER IDAHO
VEOLIA WATER NEW JERSEY
VEOLIA WATER NEW YORK INC
VEOLIA WATER PENNSYLVANIA
VERSANT POWER
VGS
VICTOR SEWER DISTRICT
VILLAGE OF BRADLEY
VILLAGE OF CHICAGO RIDGE
VILLAGE OF COLONIE WATER DIST
VILLAGE OF DOWNERS GROVE
VILLAGE OF ELMSFORD
VILLAGE OF FRANKFORT
VILLAGE OF SCHAUMBURG
VILLAGE OF SKOKIE
VILLAGE OF WILLOWBROOK
VILLAGE OF WILMETTE
VIRGINIA NATURAL GAS INC
W A C M A
W HARRIS CO MUD 5
WALTON EMC
WARD 2 WATER DISTRICT
WASHINGTON CITY
WASHINGTON GAS
WATER DIST NO 1 OF JOHNSN CNTY
WATER TOWER SQUARE ASSOCIATES
WE ENERGIES
WEIR RIVER WATER SYSTEM
WEST DES MOINES WATER WORKS
WEST PENN POWER
WESTERN VIRGINIA WTR AUTH
WHITE LAKE TOWNSHIP WATER DEPT
WILTON WATER & SEWER AUTHORITY
WISCONSIN PUBLIC SERVICE CORP
WITHLACOOCHIE RIVER ELEC COOP

WOODLANDS WATER MUD# METRO
WRIGHT HENNEPIN COOP ELECTRIC
WSSC
XCEL ENERGY
YORBA LINDA WATER DISTRICT

SCHEDULE 2

Potential Parties-in-Interest with Connections

Potential parties-in-interest or their affiliates for whom Deloitte Canada or its affiliates has provided or is currently providing services in matters unrelated to the Chapter 11 Cases, except as set forth above, or with whom such parties have other relationships, including banking relationships.

(Based on the list of interested parties received on July 17, 2023)

(a) Bondholder

1832 Asset Management, L.P.
Blackstone Liquid Credit Strategies, LLC
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
Citigroup Global Markets, Inc.
Goldman Sachs Asset Management, L.P. (U.S.)
Healthcare of Ontario Pension Plan
HSBC Bank PLC
Manning & Napier Advisors, LLC
Mellon Investments Corporation
Morgan Stanley & Company, LLC
Northern Trust Global Investments, LTD
PNC Bank, N.A.
UBS Securities, LLC

(b) Debtor

BBBYCF LLC
BBBYTF LLC
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California Limited Liability Company
Buy Buy Baby, Inc.
BBB Canada LP Inc.
BBB Canada Ltd.
BBB Value Services Inc.
BBBY Management Corporation
bed 'n bath Stores Inc.
BWAO LLC
Chef C Holdings LLC
Decorist, LLC
Harmon Stores, Inc.
Liberty Procurement Co. Inc.
San Antonio Bed Bath & Beyond Inc.

Bed Bath & Beyond of Annapolis, Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Falls Church, Inc.
Bed Bath & Beyond of Frederick, Inc.
Bed Bath & Beyond of Gallery Place L.L.C.
Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Woodbridge Inc.
Deerbrook Bed Bath & Beyond Inc.
Alamo Bed Bath & Beyond Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Birmingham Inc.
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Fashion Center, Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Knoxville Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Manhattan, Inc.
BBB Mexico L.L.C.
Bed Bath & Beyond Mexico S. de R. de C.V.
Importadora BBBMex, S de R.L. de C.V.
Servicios BBBMex, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
Springfield Buy Buy Baby, Inc.
Buy Buy Baby of Totowa, Inc.
Buy Buy Baby of Rockville, Inc.
Oak Insurance Company Inc. IC**
Of a Kind, Inc.
One Kings Lane LLC
Harmon of Caldwell, Inc.

Harmon of Franklin, Inc.
Harmon of Hackensack, Inc.
Harmon of Hartsdale, Inc.
Harmon of Massapequa, Inc.
Harmon of New Rochelle, Inc.
Harmon of Old Bridge, Inc.
Harmon of Raritan, Inc.
Harmon of Roxbury, Inc.
Harmon of Totowa, Inc.
Harmon of Wayne, Inc.
Harmon of Yonkers, Inc.
Harmon of Brentwood, Inc.
Harmon of Carlstadt, Inc.
Harmon of Greenbrook II, Inc.
Harmon of Hanover, Inc.
Harmon of Manalapan, Inc.
Harmon of Melville, Inc.
Harmon of Newton, Inc.
Harmon of Plainview, Inc.
Harmon of Rockaway, Inc.
Harmon of Shrewsbury, Inc.
Harmon of Westfield, Inc.

(c) Debtor Professional

Lazard

(d) Depository Banks

Fifth Third
JPMorgan
Scotia Bank
SSB/Morgan Stanley
UBS
Wells Fargo

(e) Equity Shareholder

Vanguard Group Inc

(f) Freight Provider

Federal Express

(g) Guarantor

BBBYCF LLC
BBBYTF LLC

Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.
Bed Bath & Beyond of California Limited Liability Company
Buy Buy Baby, Inc.

(h) Insurance Provider

AFFILIATED FM INSURANCE COMPANY
AIG
AIG INSURANCE COMPANY OF CANADA
AIG SPECIALTY INSURANCE COMPANY
AXIS SURPLUS INSURANCE COMPANY
BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY
Insurance Corporation of British Columbia (ICBC)
ZURICH AMERICAN INSURANCE COMPANY

(i) Interested Party

Cerberus Capital Management
Citi
CSC Generation, Inc.
JPM
Michaels Stores, Inc.
Putman Investments
Sleep Country Canada

(j) Landlord

Bayer Development Company, L.L.C.
CMR Limited Partnership
Elite Development Group LLC
Joule Las Palmas Owner, LLC
Jubilee LP
Metropolitan Life Insurance Company
River Park Properties II
RREEF America REIT II Corp. MM
The Widewaters Group, Inc.
UTC, LP

(k) Letter of Credit Beneficiary

BISSELL INTERNATIONAL TRADING
Dyson Canada Limited (CAD \$1,500,000)
MATTEL INC.
NEWELL BRANDS INC.
Sentry Insurance
WHIRLPOOL CORPORATION

(l) Letter of Credit Provider

JPMorgan Chase Bank, N.A.

(m) Litigation

California

(n) Ordinary Course Professional

FAEGRE DRINKER BIDDLE & REATH LLP
NORTON ROSE FULBRIGHT US LLP

(o) Secured Lender

Bank of Montreal
Goldman Sachs Bank USA
JPMorgan Chase Bank, N.A.
PNC Bank, National Association
TD Bank, N.A.
Wells Fargo Bank, National Association

(p) Trade

ACCENTURE LLP
ADOBE SYSTEMS INC
AKAMAI TECHNOLOGIES INC
BLUE YONDER INC
BROADRIDGE
CARRIER CORPORATION
CISCO SYSTEMS CAPITAL CORP
DELOITTE CONSULTING LLP
DYSON INC./PERSONAL ELECTRICS
FACEBOOK, INC.
IBM CORPORATION-TR4
INSIDE EDGE COMMERCIAL
KONE INC._FAC100071
KPMG LLP
NEWELL BRANDS CANADA ULC/CA/VDC
NTT AMERICA, INC.
ORACLE AMERICA , INC
Pinterest, Inc.
RISKIFIED INC
SAILPOINT TECHNOLOGIES INC
Salesforce.com, Inc. (4-606198
SAS INSTITUTE INC
SHARKNINJA OPERATING, LLC/CA
SPIN MASTER INC.

UNITED RENTALS
VERIFONE
WILLIAM CARTER CO.

(q) UCC Lien

JPMORGAN CHASE BANK, N.A., AS ADMINISTRATIVE AGENT

(r) Unsecured Noteholder

1832 Asset Management, L.P.
BlackRock Advisors, LLC
Blackstone Liquid Credit Strategies, LLC
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
Citigroup Global Markets, Inc.
Goldman Sachs Asset Management, L.P. (U.S.)
Healthcare of Ontario Pension Plan
HSBC Bank PLC
Manning & Napier Advisors, LLC
Mellon Investments Corporation
Morgan Stanley & Company, LLC
Northern Trust Global Investments, LTD
PNC Bank, N.A.
UBS Securities, LLC

(s) Utility Provider

AES OHIO
ALECTRA UTILITES CORP
ALECTRA UTILITIES
ALECTRA UTILITIES CORPORATION
AQUA OHIO INC
ATCO ENERGY
AVISTA
BC HYDRO
CITY OF BELLEVILLE
CITY OF BRANTFORD
CITY OF BURLINGTON
CITY OF FREDERICTON
CITY OF HOUSTON
CITY OF KAMLOOPS
CITY OF LETHBRIDGE
CITY OF MEDICINE HAT
CITY OF OTTAWA
CITY OF PORTAGE
CITY OF RED DEER

CITY OF REGINA
CITY OF RICHMOND
CITY OF SASKATOON
CITY OF SEATTLE
CITY OF VICTORIA UBO
CITY OF WESTMINSTER
CITY OF WINNIPEG
CORP OF THE CITY OF CAMBRIDGE
ELEXICON ENERGY
ENBRIDGE
ENBRIDGE GAS DISTRIBUTION INC
ENBRIDGE GAS INC
ENMAX
ENSTAR
EPCOR
FORTIS BC NATURAL GAS
HYDRO ONE NETWORKS INC
HYDRO OTTAWA
LIBERTY
LIBERTY UTILITES
LIBERTY UTILITIES
LIBERTY UTILITIES NH
LUS
NEW MEXICO GAS CO
NOVA SCOTIA POWER INC
OAKVILLE HYDRO
PACIFIC POWER
PEOPLES
PEOPLES GAS
POWERSTREAM ENERGY SERVICES
REALPAGE UTILITY MANAGEMENT
REGION OF PEEL
SASK ENERGY
SASK POWER
SOUTHERN CALIFORNIA EDISON
SOUTHWEST GAS
SPIRE
STRATHCONA COUNTY
SUPERIOR PROPANE
TECO
VEOLIA WATER IDAHO
VEOLIA WATER PENNSYLVANIA
VERSANT POWER